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**STATE BOARD OF EQUALIZATION**

May 4, 1970

To: San Diego - Auditing (REH)  
From: Tax Counsel (GJJ)  
Subject: Periodical Exemption

This is in reply to your memo of April 28, 1970 in which you raise a question as to the application of tax under Ruling 50 to sales of paper which will be used by churches to produce weekly church "bulletins".

Bulletins of the type in question consist of a program of the order of worship for the day, pictures, news items, scheduled events for the future and musical reprints. These bulletins are published weekly.

Ruling 50 provides that the term "periodical" as used in Section 6362 and in the ruling is limited to those publications which appear at stated intervals, each issue of which contains news or information of general interest to the public, or to some particular organization or group of persons. The term does not include "programs". In our opinion, weekly church bulletins, such as the "E" bulletin for April 26, 1970, which you have forwarded to us for our review, are essentially notices as to the order of worship of the day and, as such, are programs and not exempt periodicals.

GJJ:ab [lb]